General Assembly

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Seventy-first session
Agenda item 132

Resolution adopted by the General Assembly on 30 June 2017

[*on the report of the Fifth Committee (A/71/702/Add.1)*]

71/261. Financial reports and audited financial statements, and reports of the Board of Auditors

B[1]

The General Assembly,

Recalling its resolutions 70/238 C of 17 June 2016 and 71/261 A of 23 December 2016,

Having considered the financial report and audited financial statements for the 12-month period from 1 July 2015 to 30 June 2016 and the report of the Board of Auditors on United Nations peacekeeping operations,[2] the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2016[3] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[4]

1. *Takes note* of the audit opinions and findings, and endorses the recommendations, contained in the report of the Board of Auditors;[2]

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[4]

3. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof;

4. *Takes note* of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2016;[3]

[1] Resolution 71/261, in section VI of the *Official Records of the General Assembly, Seventy-first Session, Supplement No. 49* (A/71/49), vol. I, becomes resolution 71/261 A.

[2] *Official Records of the General Assembly, Seventy-first Session, Supplement No. 5*, vol. II (A/71/5 (Vol. II)).

[3] A/71/801.

[4] A/71/845.

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5. *Requests* the Secretary-General to ensure the full implementation of the recommendations of the Board of Auditors and the related recommendations of the Advisory Committee in a prompt and timely manner;

6. *Also requests* the Secretary-General to continue to indicate an expected time frame for the implementation of the recommendations of the Board of Auditors and the priorities for their implementation, including the office holders to be held accountable and measures taken in that regard;

7. *Further requests* the Secretary-General to provide, in his next report on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations, a full explanation for the delays in the implementation of all outstanding recommendations of the Board, the root causes of the recurring issues and the measures to be taken.

89th plenary meeting
30 June 2017